

State of Idaho
BOARD OF EDUCATION
P.O. Box 83720
Boise, Idaho 83720-0027

**ASSESSMENT FOR STUDENT TUITION RECOVERY
ACCOUNT WORKSHEET**

Idaho Code Section 33-2409 Assessment for Student Tuition Recovery Account
Worksheet Explanation

- Column:
- | | |
|---|--|
| 1 | List each course title. |
| 2 | Total tuition for up to one year and short-term course. |
| 3 | An amount equal to one-tenth of one percent (.1%) of the total course cost for each student enrolled. The assessment per student shall not be less than one dollar (\$1.00) and not more than four dollars (\$4.00). |
| 4 | Student enrollment based on October 15 of reporting year, or larger enrollment term. |
| 5 | Multiply column 3 x column 4 = total .1% factor. |
| 6 | For each student who pre-pays an institution an amount in excess of four thousand dollars (\$4,000), the board shall assess the school one-half of one percent (.5%) of the pre-paid amount which exceeds four thousand dollars (\$4,000). |
| 7 | Total students enrolled in this course that have pre-paid in excess of four thousand dollars (\$4,000). |
| 8 | Multiply column 6 x column 7 = total .5% factor. |
| 9 | The total student tuition recovery contribution = column 5 + column 8. |

Example: ABC Business School offers an administrative accounting class for one year at \$6,125 tuition. Using the formula and multiplying \$6,125 times .1%, the fee would be \$6.12; however, the law limits the contribution to \$4.00 per student. If the school does not receive the \$6,125 tuition before services are provided, the school does not need to complete the .5% factor.

If the school does receive the total \$6,125 tuition pre-paid, the .5% factor is calculated. In this instance the amount in excess of \$4,000 is \$2,125 multiplied .5% = \$10.63 per student. The total tuition recovery contribution for this course, then, would be \$4.00 base calculation plus \$10.63 (providing pre-payment) = \$14.63 per student.